# CITY OF PLEASANT HILL INSTRUCTIONS FOR COMPLETING BUSINESS LICENSE APPLICATION AND CALCULATION OF TAX

## STEPS FOR COMPLETION OF APPLICATION:

- 1. Complete page 1 of the application.
- 2. Check appropriate boxes on page 1 and complete lines on page 2 where appropriate.
- 3. SIGN AND DATE APPLICATION ON PAGE 1.

### STEPS FOR CALCULATION OF TAX:

- 1. Determine which category your business falls under. The categories can be located on the tax rate schedules.
- 2. If you business license tax is based on gross receipts you will use your prior year's gross receipts. Applicants in business less than 12 months shall compute gross receipts on an estimated 12-month basis.
- 3. For category 3 "professional", you have an option of paying based on gross receipts or number of professionals, associates and employees, whichever results in the lesser tax.
- 4. If your tax is calculated based on gross receipts, locate the gross receipts amount on the tax schedule to determine the annual tax due. Businesses beginning on or after February 1, may prorate the tax due; however, the minimum tax is \$31.
- 5. Go to Section C on page 2 of the application form and complete the line(s) appropriate <u>for your category only.</u>
- 6. Complete Section D on page 2 of application. Make check payable to: CITY OF PLEASANT HILL.
- 7. Non-profit organizations (Category 230) must complete and return the application, but no tax payment is required. Verification of non profit status must be provided (IRS 501(c)3 or letter from State).
- \* If you have questions or need help with your calculation, call (925) 671-5234.

\* Mail application and payment to: CITY OF PLEASANT HILL

BUSINESS LICENSE DEPT.

100 GREGORY LANE

PLEASANT HILL, CA 94523-3323

**Attention: Business Owners** 

### Re: SB1186-Disability Access Bill

The State of California passed into legislation-SB1186, which went into effect January 1, 2013. **The bill mandates that Cities add a state fee of \$1.00 to every business license new or renewal**. There are **no exemptions allowed for this fee**, so everyone that submits an application will have to pay this fee along with the business license tax.

Information from the state:

#### STATE MANDATED SB1186

"Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:

- The Division of the State Architect: <a href="www.dgs.c.gov/dsa/Home.aspx">www.dgs.c.gov/dsa/Home.aspx</a>
- The Department of Rehabilitation: www.rehab.cahwnet.gov
- The California Commission on Disability Access: www.ccda.ca.gov "